

COMMITTEE ON LEGISLATIVE RESEARCH
OVERSIGHT DIVISION

FISCAL NOTE

LR No.: 3322-01
Bill No.: HB 1140
Subject: Fire Protection Districts: Audits
Type: Original
Date: March 4, 2004

FISCAL SUMMARY

ESTIMATED NET EFFECT ON GENERAL REVENUE FUND			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Total Estimated Net Effect on General Revenue Fund	\$0	\$0	\$0

ESTIMATED NET EFFECT ON OTHER STATE FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Total Estimated Net Effect on <u>Other</u> State Funds	\$0	\$0	\$0

Numbers within parentheses: () indicate costs or losses.
This fiscal note contains 4 pages.

ESTIMATED NET EFFECT ON FEDERAL FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Total Estimated Net Effect on <u>All</u> Federal Funds	\$0	\$0	\$0

ESTIMATED NET EFFECT ON LOCAL FUNDS			
FUND AFFECTED	FY 2005	FY 2006	FY 2007
Local Government	Unknown	Unknown	Unknown

*** Oversight assumes savings would be minimal. Oversight does not know the current audit rotation of fire districts located in Greene County. Savings is shown annually.**

FISCAL ANALYSIS

ASSUMPTION

Officials of the **Office of State Auditor** assume no fiscal impact.

Officials of the **Greene County Commission** assume no fiscal impact.

The **Logan-Rogersville Fire Protection District**, a district located in Greene County did not respond.

Oversight checked with State Auditor officials and learned that audits are currently conducted by local accounting firms with State Auditor review and approval every two years. Oversight assumes the Fire Protection Districts located within Greene County would have savings in an amount of the cost of an audit. **The amount is Unknown savings**, however, Oversight would expect savings to be minimal. Audits could be required by local petition. Oversight assumes some insignificant administrative savings for the State Auditor.

<u>FISCAL IMPACT - State Government</u>	FY 2005 (10 Mo.)	FY 2006	FY 2007
	\$0	\$0	\$0

<u>FISCAL IMPACT - Local Government</u>	FY 2005 (10 Mo.)	FY 2006	FY 2007
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GREENE COUNTY FIRE PROTECTION DISTRICTS

Savings to Certain Fire Protection
Districts in Greene County
from audits

<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>
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**ESTIMATED NET EFFECT TO
LOCAL GOVERNMENT ***

<u>Unknown</u>	<u>Unknown</u>	<u>Unknown</u>
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*** Oversight assumes savings would be minimal. Oversight does not know the current audit rotation of fire districts located in Greene County. Savings is shown annually.**

FISCAL IMPACT - Small Business

No direct fiscal impact to small businesses would be expected as a result of this proposal.

DESCRIPTION

This bill removes the requirement that fire protection districts based in Greene County be audited every two years. Audits may be requested by petition.

This legislation is not federally mandated, would not duplicate any other program and would not require additional capital improvements or rental space.

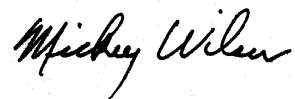
SOURCES OF INFORMATION

Office of the State Auditor
Greene County Commission

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NOT RESPONDING

Logan-Rogersville Fire Protection District

A handwritten signature in black ink that reads "Mickey Wilson". The signature is written in a cursive style with a large, stylized 'M' and 'W'.

Mickey Wilson, CPA
Director
March 4, 2004